UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK	Х	
In re	:	Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., et al.,	:	08-13555 (JMP)
Debtors.		(Jointly Administered)
	·X	Ref. Docket No. 9635
STATE OF NEW YORK)) ss.:	SERVI	<u>CE</u>
COUNTY OF NEW YORK)		

- SENA SENGUN, being duly sworn, deposes and says:
- 1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
- 2. On June 18, 2010, I caused to be served the "Second Amended Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures," dated June 17, 2010 [Docket No. 9635], by causing true and correct copies to be:
 - a. enclosed securely in separate postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed <u>Exhibit A</u>,
 - b. delivered via facsimile to those parties listed on the annexed Exhibit B, and
 - c. delivered via electronic mail to those parties listed on the annexed Exhibit C.
- 3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

	/s/ Sena Sengun	
Sworn to before me this	Sena Sengun	
21 st day of June, 2010		
/s/ Elli Petris		
Notary Public, State of New York	_	
No. 01PE6175879		
Qualified in Nassau County		
Commission Expires October 22, 2011		

EXHIBIT A

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK ATTN: THE HONORABLE JAMES M. PECK ONE BOWLING GREEN, COURTROOM 601 NEW YORK, NY 10004 **EXHIBIT B**

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Name Fax

INTERNAL REVENUE SERVICE 212-436-1931
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EXHIBIT C

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